

2021

CERTIFICATE

To the Clerk of Pratt County, State of Kansas

We, the undersigned, officers of

City of Iuka

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit - 2021		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	198,600	29,733	
Debt Service	10-113				
Library	12-1220				
Special Fire		8	3,250	2,495	
		8			
Special Highway		9	8,000		
Electric		9	631,000		
Water		10	49,000		
		10			
Totals		XXXXXX	889,850	32,228	
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization		12			

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

32,230
NO

Nov 1, 2020 Total
Assessed Valuation

Assisted by:

Patton, Cramer & LaPrad, Chtd

Address:

113 E Third

Pratt, KS 67124

Email:

mnelson@pccpca.com

Date Attested: August 6 2020

Ray Goss
County Clerk

Governing Body

Computation to Determine Limit for 2021

		Amount of Levy
1. Total tax levy amount in 2020 budget		+ \$ 31,565
2. Library levy in 2020 budget		- \$
Other tax entity levy in 2020 budget		- \$
3. Net tax levy		\$ 31,565
Percentage Adjustments		
4. New improvements, remodeling and renovations for 2020 :	+ _____	0
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ _____	35,831
5b. Personal property 2019	- _____	30,737
5c. Increase in personal property (5a minus 5b)	+ _____	5,094
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ _____	0
6b. State assessed	+ _____	0
6c. New improvements	+ _____	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of property that has changed in use during 2020 :	+ _____	0
8. Expiration of property tax abatements	+ _____	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		5,094
11. Total estimated valuation July 1, 2020	_____	1,667,625
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0031
13. Percentage adjustment increase (12 times 3)		+ \$ 97
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 568
16. Total Percentage Adjustments		\$ 665
Revenue Adjustments		
17. Property tax revenues for debt service in 2021 budget:	+ _____	0
Property tax revenues for debt service in 2020 budget:	- _____	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: + _____
(Obligations must have been incurred prior to July 1, 2016)
(Do not include amounts already reported in debt service levy)

Property tax revenues spent for public building commission and lease payments in the 2020 budget: - _____
Increase property tax revenues spent on public building commission and lease payments _____ 0

19. Property tax revenues spent on special assessments in the 2021 budget: + _____
(Do not include amounts already reported in debt service levy)

20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget: + _____

21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)
and loss of funding from Federal sources after January 1, 2017 in the 2021 budget: + _____

22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget: + _____

23. Law enforcement expenses - 2021 budget: + _____
Law enforcement expenses - 2020 budget: - _____
CPI adjustment 1.80% _____ 0
Increased law enforcement expenses in 2021 budget: + _____ 0
(Do not include building construction or remodeling costs)

24. Fire protection expenses - 2021 budget: + _____
Fire protection expenses - 2020 budget: - _____
CPI adjustment 1.80% _____ 0
Increased fire protection expense in 2021 budget: + _____ 0
(Do not include building construction or remodeling costs)

25. Emergency medical expenses - 2021 budget: + _____
Emergency medical expenses - 2020 budget: - _____
CPI adjustment 1.80% _____ 0
Increased emergency medical expenses in 2021 budget: + _____ 0
(Do not include building construction or remodeling costs)

26. Total Revenue Adjustments _____ 0

Levies on Behalf of Another Political or Governmental Subdivision

27. Library Levy - 2021 budget: + _____
Other tax entity levy - 2021 budget: + _____
Other tax entity levy - 2021 budget: + _____

28. Total Levies on Behalf of Another Political or Governmental Subdivision + _____ 0

29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved) + _____

30. Total Computed Tax Levy _____ 32,230

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	568
2021 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	568

Exemption from Election Requirement **Yes**

City of Iuka

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	29,526	3,279	111	0	2,132	1
Debt Service						
Library						
Special Fire	2,039	226	8	0	147	0
TOTAL	31,565	3,505	119	0	2,279	1

County Treas Motor Vehicle Estimate

3,505

County Treas Recreational Vehicle Estimate

119

County Treas 16/20M Vehicle Estimate

0

County Treas Commercial Vehicle Tax Estimate

2,279

County Treas Watercraft Tax Estimate

1

Motor Vehicle Factor

0.11104

Recreational Vehicle Factor

0.00377

16/20 Vehicle Factor

0.00000

Commercial Vehicle Factor

0.07220

Watercraft Factor

0.00003

City of Iuka

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Electric	General	85,000	80,000	85,000	KSA 12-825d
	Totals	85,000	80,000	85,000	
	Adjustments*				
	Adjusted Totals	85,000	80,000	85,000	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Iuka

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	31,264	32,402	26,489
Receipts:			
Ad Valorem Tax	36,320	29,526	xxxxxxxxxxxxxxxx
Delinquent Tax	114		
Motor Vehicle Tax	4,446	4,192	3,279
Recreational Vehicle Tax	140	173	111
16/20M Vehicle Tax			0
Commercial Vehicle Tax	2,842	2,392	2,132
Watercraft Tax		4	1
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Specials			
Grants			29,600
Compensating Use Tax	3,825	3,500	3,500
Local Sales Tax	16,582	16,500	16,500
Franchise Tax	3,433	3,300	3,200
Hall Rental	750	250	250
Reimbursed Expenses	2,269		
State of Kansas			
Fire - Township Cost Share	8,000	4,000	4,500
Transfer from Electric	85,000	80,000	85,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,156	750	750
Neighborhood Revitalization Rebate	-8,029	-7,000	-6,230
Miscellaneous	225		
Does miscellaneous exceed 10% of Total R			
Total Receipts	157,073	137,587	142,593
Resources Available:	188,337	169,989	169,082
Expenditures:			
Administrative:			
Salaries & Wages	22,149	22,500	23,000
Contractual	67,937	68,000	68,200
Commodities	12,788	13,000	15,000
Capital Outlay	24,806	5,000	5,500
Fire Department:			
Salaries and Wages	1,610	2,000	2,000
Contractual	9,110	9,500	9,500
Commodities		500	500
Capital Outlay		5,000	6,400
Street Department:			
Salaries and Wages			4,000
Contractual	12,390	13,000	14,000
Commodities			4,000
Capital Outlay		5,000	9,000
Storm Shelter			37,500
Capital Outlay-Water	5,145		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	155,935	143,500	198,600
Unencumbered Cash Balance Dec 31	32,402	26,489	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	160,000	169,500	198,600
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			198,600
Tax Required			29,518
Delinquent Comp Rate:	0.7%		215
Amount of 2020 Ad Valorem Tax			29,733

CPA Summary

City of Iuka

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Fire	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	855	1,184	819
Receipts:			
Ad Valorem Tax	3,204	2,039	xxxxxxxxxxxxxxxx
Delinquent Tax	12		
Motor Vehicle Tax	491	370	226
Recreational Vehicle Tax	15	15	8
16/20M Vehicle Tax			0
Commercial Vehicle Tax	315	211	147
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(708)		-427
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	3,329	2,635	-46
Resources Available:	4,184	3,819	773
Expenditures:			
Salaries and Wages	3,000	3,000	3,250
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,000	3,000	3,250
Unencumbered Cash Balance Dec 31	1,184	819	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	3,000	3,000	3,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,250
		Tax Required	2,477
Delinquent Comp Rate:		0.7%	18
Amount of 2020 Ad Valorem Tax:			2,495

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.7%	0
Amount of 2020 Ad Valorem Tax:			0

CPA Summary

City of Iuka

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	5,670	3,439	4,340
Receipts:			
State of Kansas Gas Tax	4,409	4,140	3,660
County Transfers Gas		0	0
Reimbursed Expenses	1,500		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,909	4,140	3,660
Resources Available:	11,579	7,579	8,000
Expenditures:			
Street Repair and Maint	8,140	3,239	8,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,140	3,239	8,000
Unencumbered Cash Balance Dec 31	3,439	4,340	0
2019/2020/2021 Budget Authority Amount	12,954	11,000	8,000

Adopted Budget Electric	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	220,949	241,015	271,000
Receipts:			
Charges to Customers	346,123	360,000	360,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	346,123	360,000	360,000
Resources Available:	567,072	601,015	631,000
Expenditures:			
Salaries and Wages			
Contractual	241,057	250,015	275,000
Capital Outlay			271,000
Transfer to General	85,000	80,000	85,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	326,057	330,015	631,000
Unencumbered Cash Balance Dec 31	241,015	271,000	0
2019/2020/2021 Budget Authority Amount	562,712	560,000	631,000

CPA Summary

City of Iuka

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	51,643	35,885	38,250
Receipts:			
Charges to Customers	10,421	10,500	10,750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	10,421	10,500	10,750
Resources Available:	62,064	46,385	49,000
Expenditures:			
Salaries and Wages	8,397	8,135	9,000
Contractual	16,881	0	15,000
Commodities	842		5,000
Capital Outlay	59		20,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	26,179	8,135	49,000
Unencumbered Cash Balance Dec 31	35,885	38,250	0
2019/2020/2021 Budget Authority Amount	64,367	63,000	49,000

Adopted Budget 0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary

2021

NOTICE OF BUDGET HEARING

The governing body of

City of Iuka

will meet on 08/05/2020 at 7:00 PM at CITY HALL for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at CITY HALL and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	155,935	22.060	143,500	17.801	198,600	29,733	17.829
Debt Service							
Library							
Special Fire	3,000	1.946	3,000	1.229	3,250	2,495	1.496
Special Highway	8,140		3,239		8,000		
Electric	326,057		330,015		631,000		
Water	26,179		8,135		49,000		
Totals	519,311	24.006	487,889	19.030	889,850	32,228	19.325
Less: Transfers	85,000		80,000		85,000		
Net Expenditure	434,311		407,889		804,850		
Total Tax Levied	31,041		31,565		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,663,105		1,658,641		1,667,625		

Outstanding Indebtedness,

January 1,	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

CITY OF IUKA

City Official Title: CITY CLERK

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	30,106	18.053	6,230
Debt Service			0
Library			0
Special Fire	2,065	1.238	427
			0
			0
			0
TOTAL	32,171	19.292	6,657

2020 July 1 Valuation: 1,667,625Valuation Factor: 1,667.625Neighborhood Revitalization Subj to Rebate: 345,068Neighborhood Revitalization factor: 345.068

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.